

CERTIFICATE

2015

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

Canton Township

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was approved and adopted as the

maximum expenditures for the various funds for the year 2015; and (3) the

Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

			2015 Adopted Budget		
Table of Contents:			Expenditure	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015					
Alloc of MVT, RVT, 16/20M Vehicles & Slider					
Schedule of Transfers					
Statement of Indebt. & Lease/Purchase					
Fund <u>K.S.A.</u>					
General	79-1962	5	2,760	2,403	
Debt Service	10-113				
Road	68-518c	6	124,000	101,486	
Special Road	80-1413	7			
Noxious Weed	2-1318	7	1,800	1,713	
Fire Protection	80-1503	8			
Cemetery		8	36,765	10,200	
Library		9	25,450	17,945	
		10			
Non-Budgeted Funds					
Special Machinery					
Totals			190,775	133,747	
Budget Summary					
Neighborhood Revitalization			Is a Resolution required? Yes		
Resolution					
Final Assessed Valuation: County Clerk's Use Only					
Canton Township					
Canton City					
0					
Total Assesed Valuation					0

November 1st Valuation

Assisted by:

Rick Witte, County Administrator

McPherson County

Address:

PO Box 646

McPherson, Kansas 67460

Attest: 8-25-14, 2014

Christy A. Schmitt
County Clerk

Martin West
Dee Walker
Lauren Holton

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.

First levy in _____.

Salaries and Wages: Please report here the total amount of salaries and wages paid in 2013 by the township to all employees, full and part-time. This figure may be taken from the 2013 W-3 form that your township filed with the IRS. \$ _____

	A	B	C	D	E	F	G	H	I	J	
1						Entity	Canton Township				
2											
3	Computation to Determine Limit for 2015										
4											
5	1.	Total tax levy amount in 2013					Amount of Levy				
6	2.	Less: Debt service levy in 2013					\$	115,543			
7	3.	Tax levy excluding debt service					\$	0			
8							\$	115,543			
9											
10	2014 Valuation Information for Valuation Adjustments										
11	4.	New improvements for 2014					+	9,646			
12											
13	5.	Increase in personal property for 2014									
14	5a.	Personal property 2014					+	215,334			
15	5b.	Personal property 2013					-	259,185 #			
16	5c.	Increase in personal property (5a minus 5b)					+	0			
17	(Use Only if > 0)										
18	6.	Valuation of property that has changed in use during 2014						2,789			
19											
20	7.	Total valuation adjustment (sum of 4, 5c, 6)						12,435			
21											
22	8.	Total estimated valuation July 1, 2014						9,936,160			
23											
24	9.	Total valuation less valuation adjustment (8 minus 7)						9,923,725			
25											
26	10.	Factor for increase (7 divided by 9)						0.00125			
27											
28	11.	Amount of increase (10 times 3)					+	\$	145		
29											
30	12.	2014 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)					\$	115,688			
31											
32	13.	Debt service levy in this budget									
33											
34	14.	2014 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)						115,688			
35											
36	15.	Consumer Price Index for all urban consumers for calendar year -2						1.50%			
37											
38	16.	Consumer Price Index adjustment (3 times 15)					\$	1,735			
39											
40	17.	Maximum levy for budget year 2015 including debt service, not requiring 'notice of vote publication.									
41	(14 plus 16)						\$	117,423			
42											
43											
44	If the adopted budget includes a total property tax levy exceeding the dollar amount in line 17										
45	you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and										
46	attach a copy of the published notice to this budget.										
47	In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.										

Canton Township

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax, and Slider

2014 Budgeted Funds	Budget Tax Levy Amount for 2013	Allocation for Year 2015			
		MVT	RVT	16/20M Veh	Slider
General	2,423	156	5	7	0
Debt Service		0	0	0	0
Road	104,496	6,702	210	323	0
Special Road		0	0	0	0
Noxious Weed	1,604	103	3	5	0
Fire Protection		0	0	0	0
Cemetery		0	0	0	0
Library	7,020	450	14	22	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
Total	115,543	7,411	232	357	0

County Treasurer's Motor Vehicle Estimate	7,411	
County Treasurer's Recreational Vehicle Estimate	232	
County Treasurer's 16/20M Vehicle Estimate	357	
County Treasurer's Slider Estimate		0
Motor Vehicle Factor	0.06414	
Recreational Vehicle Factor	0.00201	
16/20M Vehicle Factor	0.00309	
Slider Factor		0.00000

Canton Township
FUND PAGE - GENERAL

2015

Adopted Budget General	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	101	158	136
Receipts:			
Ad Valorem Tax	2,452	2,423	xxxxxxxxxxxxxxxxxx
Delinquent Tax	59	0	
Motor Vehicle Tax	154	205	156
Recreational Vehicle Tax	3	4	5
16/20 M Vehicle Tax	6	6	7
LAVTR			0
Slider	0		0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	321	100	100
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,995	2,738	268
Resources Available:	3,096	2,896	404
Expenditures:			
Officers Pay	600	600	600
Salaries & Wages	770		
Employee Benefits			
Supplies	234	125	125
Equipment			
Buildings Maintenance			
Insurance	640	250	250
Utilities & Maint.	694	1,785	1,785
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
The transfer can not exceed 25% of Resouces Availab			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,938	2,760	2,760
Unencumbered Cash Balance Dec 31	158	136	xxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	3,154	2,760	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 2.000%
			Amount of 2014 Ad Valorem Tax

Canton Township

2015

FUND PAGE - ROAD AND SPECIAL MACHINERY

Adopted Budget

Road	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	3,046	13,008	13,869
Receipts:			
Ad Valorem Tax	87,840	103,000	xxxxxxxxxxxxxx
Delinquent Tax	1,509	800	0
Motor Vehicle Tax	7,121	7,242	6,702
Recreational Vehicle Tax	177	164	210
16/20M Vehicle Tax	263	255	323
Slider	0		0
Special Highway/Gasoline Tax	3,619	3,400	3,400
FEMA	0		
Sales	0		
Interest on Idle Funds	96		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	100,625	114,861	10,635
Resources Available:	103,671	127,869	24,504
Expenditures:			
Officers Pay	1,800	1,440	1,440
Salaries & Wages	9,730	10,000	10,000
Employee Benefits	933	1,000	1,000
Road Maintenance	22,116	23,300	23,300
Road Materials	45,439	30,000	40,000
Equipment	5,658	37,500	37,500
Insurance	4,987	10,760	10,760
Transfer to Special Machinery			
Does the transfer exceed 25% of Resources Available			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	90,663	114,000	124,000
Unencumbered Cash Balance Dec 31	13,008	13,869	xxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	104,000	114,000	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	124,000
		Tax Required	99,496
		Del Comp Rate: 2.000%	1,990
		Amount of 2014 Ad Valorem Tax	101,486

Special Machinery K.S.A. 68-141g	2013 Actual
Unencumbered Cash Balance, Jan 1	35,412
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	35,412
Total Expenditures	
Unencumbered Cash Balance, Dec 31	35,412

Canton Township
FUND PAGE

2015

Adopted Budget Special Road	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 2.000%	0
		Amount of 2014 Ad Valorem Tax	0

Adopted Budget

Adopted Budget Noxious Weed	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	130	66	10
Receipts:			
Ad Valorem Tax	1,557	1,604	xxxxxxxxxxxxxx
Delinquent Tax	29	0	
Motor Vehicle Tax	141	132	103
Recreational Vehicle Tax	4	3	3
16/20M Vehicle Tax	5	5	5
Slider	0		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,736	1,744	111
Resources Available:	1,866	1,810	121
Expenditures:			
Salaries & Wages	1,800	1,800	1,800
Employee Benefits			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,800	1,800	1,800
Unencumbered Cash Balance Dec 31	66	10	xxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	1,800	1,800	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	1,800
		Tax Required	1,679
		Del Comp Rate: 2.000%	34
		Amount of 2014 Ad Valorem Tax	1,713

Canton Township
FUND PAGE

2015

Adopted Budget Fire Protection	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 2.000%	0
		Amount of 2014 Ad Valorem Tax	0

Adopted Budget

Cemetery	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	34,920	41,429	22,265
Receipts:			
Ad Valorem Tax	12,832	0	xxxxxxxxxxxx
Delinquent Tax	568	200	
Motor Vehicle Tax	1,885	1,074	0
Recreational Vehicle Tax	41	24	0
16/20M Vehicle Tax	47	38	0
Slider	0		0
Lot Sales	6,832	4,500	4,500
	0		
	0		
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	22,205	5,836	4,500
Resources Available:	57,125	47,265	26,765
Expenditures:			
Salaries & Wages	6,478	7,000	7,000
Employee Benefits	1,072		1,000
Operating Exp.	8,146	8,000	8,000
Transfer to Cemetery		10,000	20,765
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	15,696	25,000	36,765
Unencumbered Cash Balance Dec 31	41,429	22,265	xxxxxxxxxxxx
2013/2014 Budget Authority Amount:	35,000	25,000	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	36,765
		Tax Required	10,000
		Del Comp Rate: 2.000%	200
		Amount of 2014 Ad Valorem Tax	10,200

Canton Township
FUND PAGE

2015

Adopted Budget Library	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1	15,603	14,736	7,371
Receipts:			
Ad Valorem Tax	7,736	6,900	xxxxxxxxxxxx
Delinquent Tax	363	100	
Motor Vehicle Tax	1,193	647	450
Recreational Vehicle Tax	26	15	14
16/20M Vehicle Tax	29	23	22
Slider	0		0
Donation	748		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	10,095	7,685	486
Resources Available:	25,698	22,421	7,857
Expenditures:			
Salaries & Wages	6,082	4,250	4,250
Employee Benefits	79	750	750
Operating Exp.	3,992	4,550	4,550
Building Exp.	809	500	500
Transfer to Library Bldg Fund		5,000	15,400
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	10,962	15,050	25,450
Unencumbered Cash Balance Dec 31	14,736	7,371	xxxxxxxxxxxx
2013/2014 Budget Authority Amount:	17,050	15,050	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 2.000%
			Amount of 2014 Ad Valorem Tax

Adopted Budget 0	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget Year 2015
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 2.000%
			Amount of 2014 Ad Valorem Tax

Canton Township

NON-BUDGETED FUNDS
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Capital Outlay		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		42,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tsrf from Cen. Gen.	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	42,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	42,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	42,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	42,000
										**
										**

** Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2015

The governing body of
Canton Township
McPherson County

will meet on August 12, 2014 at 8:00 p.m. at Canton Fire Station, Canton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Canton Fire Station, Canton, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2013		Current Year Estimate 2014		Proposed Budget 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2014 Ad Valorem Tax	Est. Tax Rate*
General	2,938	0.279	2,760	0.258	2,760	2,403	0.242
Debt Service							
Road	90,663	16.496	114,000	18.647	124,000	101,486	16.605
Special Road							
Noxious Weed	1,800	0.300	1,800	0.287	1,800	1,713	0.280
Fire Protection							
Cemetery	15,696	1.461	25,000		36,765	10,200	1.027
Library	10,962	0.881	15,050	0.748	25,450	17,945	1.806
Non-Budgeted Funds							
Special Machinery							
Totals	122,059	19.417	158,610	19.940	190,775	133,747	19.960
Less: Transfers	0		10,000		36,165		
Net Expenditure	122,059		148,610		154,610		
Total Tax Levied	115,217		115,543		xxxxxxxxxxxxxx		
Total Assessed Valuation	9,107,773		9,395,379			9,936,160	
Township Assessed Valuation Only						6,111,900	

Outstanding Indebtedness,

	2012	2013	2014
Jan 1			
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Marvin Wert
Township Officer

TOWNSHIP RESOLUTION

RESOLUTION NO. 2014 - 1

*A resolution expressing the property taxation policy of the Board of Canton Township
with respect to financing the 2015 annual budget for Canton Township , McPherson County ,
Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2015 Canton Township budget exceed the amount levied to finance the 2014 Canton Township Township budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all township services are the responsibility of the township board; and

Whereas, Canton Township provides essential services to protect the safety and well being of the citizens of the township; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Canton Township of McPherson County, Kansas that is our desire to notify the public of increased property taxes to finance the 2015 Canton Township budget as defined above.

Adopted this _____ day of _____, 2014 by the Canton Township Board, McPherson County, Kansas.

Canton Township Board

X Manan West

, Trustee

X Vaughn Holten

, Treasurer

X Dee Walker

, Clerk

(Attach a signed copy to the budget)

Notice of Budget Hearing

County Clerk: Budget Information for 2015 Budget Year

TOWNSHIP CANTON TWP

1. Valuation Information as of July 2014:

Estimated Assessed Valuations:

CANTON TWP	Assessed Valuation	Territory Added	Changed Use
Real Estate	3,265,301	0	292
State Assessed	1,411,528		
Severed Minerals	0		
Personal Property	166,203		
Oil	1,242,180		
Gas	26,688		
Total Value	<u>6,111,900</u>		
New Improvements	<u>8,990</u>		

2. Personal Property excluding oil, gas and mobile homes: 157,787
(Use this amount on Computation to Determine Limit for 2015 Budget, Line 5a)

3. Actual Tax Rates Levied for the 2014 Budget: (2013 Levies)

Fund	Rate
321CANTON TWP - GENERAL	.25800
322CANTON TWP - ROAD	18.64700
323CANTON TWP - NOXIOUS WEED	.28700
326CANTON TWP - LIBRARY	.74800

Total Levied 19.94000

4. Final Assessed Valuation from the November 2013 Abstract: 5,603,893

5. 2013 P. Property excluding oil gas and mobile homes: 134,780
(Use this amount on Computation to Determine Limit for 2015 Budget, Line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization Districts:
Valuation Subject to Rebates 0

Date Provided: 7/2/14

Provided by: Cathy A. Shultz
MCPHERSON COUNTY